

# Miscellaneous Funds



## MISCELLANEOUS FUNDS

- 244 Grants & Contributions
- 245 Greenbelt Connection
- 246 Non-Departmental Funds
- 248 Fund Transfers
- 250 Fund Transfer History

## FUND OVERVIEW

Budgets in this section include the Greenbelt Connection, various budgetary reserves, and the fund transfer account.

# Grants & Contributions

## Miscellaneous Funds

Funds are provided in this budget for contributions approved by City Council to service based oriented organizations that provide services to the community.

GRANTS & CONTRIBUTIONS Acct. No. 910	FY 2022 Actual Trans.	FY 2023 Actual Trans.	FY 2024 Adopted Budget	FY 2024 Estimated Budget	FY 2025 Proposed Budget	FY 2025 Adopted Budget
<b>OTHER OPERATING EXPENSES</b>						
<b>22 Organizational Leaders</b>						
Swim Coaches	\$6,892	\$8,704	\$10,000	\$10,000	\$10,000	\$10,000
30 Concert Band Conductor	3,600	3,600	3,600	3,600	3,600	3,600
<b>Total Organizational Leaders</b>	<b>\$10,492</b>	<b>\$12,304</b>	<b>\$13,600</b>	<b>\$13,600</b>	<b>\$13,600</b>	<b>\$13,600</b>
<b>68 Contributions - Recognition</b>						
01 - Boys & Girls Club	\$15,000	\$12,000	\$11,000	\$11,000	\$11,000	\$11,000
02 - Aquatic Boosters	1,000	1,000	1,000	0	0	0
03 - Greenbelt Concert Band	0	0	0	0	0	0
04 - Greenbelt Youth Baseball	10,000	10,300	10,300	10,300	10,500	10,500
06 - Greenbelt Tennis Association	0	0	0	0	0	0
07 - Greenbelt Arts Center	34,300	33,690	43,060	43,100	43,300	43,300
10 - Greenbelt Babe Ruth	2,100	3,500	3,500	3,500	3,500	3,500
11 - Greenbelt Senior Softball	720	0	750	0	0	0
16 - New Deal Café Arts (FONDCA)	2,825	2,775	3,000	3,000	3,000	3,000
17 - Greenbelt Soccer Alliance	4,000	4,000	2,500	2,500	4,000	4,000
18 - GEMZ	1,751	0	0	0	0	0
21 - Ctr. For Dynamic Governance	5,000	0	0	0	0	0
22 - Boys to Men	0	0	0	0	0	0
23 - Greenbelt Unplugged	0	0	0	0	0	0
24 - Greenbelt Business Alliance	0	0	0	0	5,000	5,000
19 - The Space	0	0	4,900	4,900	20,000	20,000
03 - Greenbelt Community Orchestra	0	0	0	0	900	900
09 - Marketspace	0	0	0	0	600	600
Greenbelt Refugee Aid Comm	0	0	0	0	5,000	5,000
<b>Total Contributions</b>	<b>\$76,696</b>	<b>\$67,265</b>	<b>\$80,010</b>	<b>\$78,300</b>	<b>\$106,800</b>	<b>\$106,800</b>
<b>69 Grants</b>						
11 - GIVES	\$1,506	\$1,506	\$1,500	\$1,500	\$1,500	\$1,500
12 - Meals on Wheels	3,000	0	5,000	5,000	5,000	5,000
13 - Washington Ear	1,000	0	1,000	1,000	1,000	1,000
Refugee Assistance Program	0	0	20,000	20,000	20,000	0
99 - Miscellaneous	0	5,100	16,500	16,500	16,500	36,500
<b>Total Grants</b>	<b>\$5,506</b>	<b>\$6,606</b>	<b>\$44,000</b>	<b>\$44,000</b>	<b>\$44,000</b>	<b>\$44,000</b>
<b>70 Advisory Boards &amp; Committees</b>						
ACE	\$14,784	\$0	\$18,000	\$18,000	\$18,000	\$18,000
CERT	1,410	1,500	1,500	1,500	1,500	\$1,500
Green ACES	0		1,000	1,000	1,000	\$1,000
PSAC	1,754	375	1,900	1,900	1,900	\$1,900
CART	1,449	0	1,500	1,500	1,500	\$1,500
AAB	115	0	1,000	1,000	1,000	\$1,000
FPAB	0	0	2,000	2,000	2,000	\$2,000
99 - Miscellaneous	0	0	0	0	0	\$2,000
Reparations Commission	0	0	30,000	14,000	30,000	\$30,000
<b>Total Advisory &amp; Citizen Groups</b>	<b>\$19,512</b>	<b>\$1,875</b>	<b>\$52,190</b>	<b>\$40,900</b>	<b>\$56,900</b>	<b>\$58,900</b>
<b>Total Grants &amp; Groups</b>	<b>\$101,714</b>	<b>\$75,746</b>	<b>\$176,200</b>	<b>\$163,200</b>	<b>\$207,700</b>	<b>\$209,700</b>
<b>TOTAL ORG LEADERS &amp; GRANTS &amp; GROUPS</b>	<b>\$112,206</b>	<b>\$88,050</b>	<b>\$189,800</b>	<b>\$176,800</b>	<b>\$221,300</b>	<b>\$223,300</b>

# Greenbelt Connection

## Miscellaneous Funds



The city provides a limited transportation service within Greenbelt, the Greenbelt Connection, utilizing two ten-passenger, wheelchair lift-equipped van and an automobile. The current service consists of a dial-a-ride service seven days a week. Users call the Public Works Department to arrange a ride, normally 24 hours in advance. The Connection then transports them door-to-door.

**Email**  
[publicworks@greenbelmd.gov](mailto:publicworks@greenbelmd.gov)

The current fee is \$1 to seniors and physically challenged individuals, and \$2 to all other residents.

**Phone**  
 (301) 474-4100

<b>GREENBELT CONNECTION Acct. No. 920</b>	<b>FY2022 Actual Trans.</b>	<b>FY2023 Actual Trans.</b>	<b>FY2024 Adopted Budget</b>	<b>FY2024 Estimated Budget</b>	<b>FY2025 Proposed Budget</b>	<b>F 2025 Adopted Budget</b>
<b>PERSONNEL EXPENSES</b>						
01 Salaries	\$79,780	\$78,633	\$84,000	\$125,000	\$129,200	\$129,200
25 Repair/Maintain Vehicles	2,238	6,824	3,000	3,000	3,000	3,000
27 Overtime	2,989	6,473	3,500	3,500	3,500	3,500
28 Employee Benefits	30,857	30,326	31,000	31,000	59,100	59,100
<b>Total</b>	<b>\$115,864</b>	<b>\$122,255</b>	<b>\$121,500</b>	<b>\$162,500</b>	<b>\$194,800</b>	<b>\$194,800</b>
<b>OTHER OPERATING EXPENSES</b>						
33 Insurance	\$32	\$36	\$100	\$100	\$100	\$100
38 Communications	784	547	1,200	1,200	1,200	1,200
48 Uniforms	499	357	500	500	500	500
50 Motor Equipment						0
Repairs & Maintenance	2,922	17,274	7,000	7,000	7,000	7,000
Vehicle Fuel	10,906	16,988	5,800	5,800	5,800	5,800
<b>Total</b>	<b>\$15,143</b>	<b>\$35,202</b>	<b>\$14,600</b>	<b>\$14,600</b>	<b>\$14,600</b>	<b>\$14,600</b>
<b>TOTAL GREENBELT CONNECTION</b>	<b>\$131,007</b>	<b>\$157,458</b>	<b>\$136,100</b>	<b>\$177,100</b>	<b>\$209,400</b>	<b>\$209,400</b>
<b>REVENUE SOURCES</b>						
Bus Fares	\$6,747	\$6,976	\$7,400	\$7,400	\$7,400	\$7,400
General City Revenues	124,260	150,482	128,700	169,700	202,000	202,000
<b>Total</b>	<b>\$131,007</b>	<b>\$157,458</b>	<b>\$136,100</b>	<b>\$177,100</b>	<b>\$209,400</b>	<b>\$209,400</b>

# Non-Departmental Funds

## Miscellaneous Funds

This budget includes funding for miscellaneous and unanticipated expenses that occur during a fiscal year.

### Workers' Compensation Insurance

The FY2025 estimate for workers compensation (account 33) is 16% higher than FY2024. At the end of each year, an audit is conducted to determine any increase/decrease due to the City. Adjustments are determined by planned salary amounts and number of claims during the year. The FY2024 amount is projected to increase due to higher salaries resulting from the implementation of compensation study results. When this occurs, the City will experience an increase for the third consecutive year. It is noted the City changed providers in FY2019 due to service and cost concerns and will again review the current arrangements to ensure it is consistent with the City's needs in FY2025.

### Other Services

The City self-insures unemployment claims. Those expenses are budgeted here.

### Special Programs

The Greenbelt Cinema is an integral part of the Roosevelt Center, a downtown shopping area. Funds have been budgeted to subsidize Friends of Old Greenbelt Theatre (FOGT) to ensure the current operator continues providing first run and artistic films for the community at a reasonable cost.

The required subsidy was budgeted at \$50,000 in FY2021 through FY2024. The amount budgeted for FY2025 has increased to \$75,000 as a one-time subsidy adjustment of \$25,000.

### Renter and Homeowner Investment Programs

Funds are allocated to assist low-income renters. The city "piggybacks" on a state program with a 50% match. Prince George's County matches an additional 50%. The FY2025 amount remains at \$5000.

The Homeowner Investment Program assists Greenbelters who desire to age in place by providing funding for the necessary equipment to assist daily activities, e.g. walk-in tubs, handrails, etc. The amount for the homeowner program has grown over the years—from \$10,000 to \$19,000 in FY2023 and FY2024 and the same amount is budget for FY2025.

### Unallocated Appropriation

Funds are budgeted in account 72 to allow the City Council flexibility to approve initiatives that may arise during the fiscal year. In FY2022, there were funds budgeted to help implement compensation study. However, it was completed in FY2023 instead of FY2022. There was \$250,000 budgeted in FY2023 which was to be set aside in the fund balance to assist with the implementation in FY2024. However, since implementation occurred in FY2024, and not in FY2023, \$250,000 was not used and was added to the FY2023 fund balance. The FY2024 amount was returned to \$30,000 and is budgeted to remain the same for FY2025.

# Non-Departmental Funds

Miscellaneous Funds

## Retiree Prescription Subsidy

The City continues to include funds to cover the retiree prescription subsidy. The amount has fluctuated over the years as there are no set amount established for retirees; however, actual expenditures indicate the FY2024 \$60,000 budget amount will be fully expended and will increase to \$75,000 by year's end and the FY2025 amount is increased to \$75,000.

NON-DEPARTMENTAL Acct. No. 990	FY2022 Actual Trans.	FY2023 Actual Trans.	FY2024 Adopted Budget	FY2024 Estimated Budget	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>33 Insurance - Workers' Compensation</b>						
Public Safety	\$618,322	\$742,180	\$671,469	\$911,400	\$811,300	\$811,300
Public Works	226,717	398,688	360,705	\$489,500	503,800	503,800
Recreation & Parks	1,669	3,013	2,726	\$3,800	4,200	4,200
<b>Total Workers' Compensation</b>	<b>\$846,708</b>	<b>\$1,143,881</b>	<b>\$1,034,900</b>	<b>\$1,404,700</b>	<b>\$1,319,300</b>	<b>\$1,319,300</b>
34 Other Services - Unemployment Ins.	13,385	7,057	20,000	\$10,000	10,000	10,000
46 Bldg. Maint. - Painting/Carpeting	1,482	0	6,000	\$6,000	6,000	6,000
<b>Special Programs</b>						
<b>58 Special Programs</b>						
FOGT Subsidy	48,000	48,000	50,000	\$50,000	50,000	75,000
Homeowner Investment Program	2,139	5,237	19,000	\$10,000	10,000	10,000
CARES Act/COVID-19	0	0	0	\$0	0	0
Renter's Credit	4,153	1,896	5,000	\$5,000	5,000	5,000
Miscellaneous	0	0	4,500	\$2,000	2,000	2,000
<b>Total Special Programs</b>	<b>\$54,292</b>	<b>\$55,134</b>	<b>\$78,500</b>	<b>\$67,000</b>	<b>\$67,000</b>	<b>\$92,000</b>
<b>Other Expenses</b>						
72 Unallocated Appropriation	18,611	8,487	30,000	\$30,000	30,000	\$30,000
73 MD State Ret. Agency - Fees	22,639	25,012	30,000	\$15,000	15,000	15,000
73 Retiree Prescription Subsidy	81,575	84,875	60,000	\$65,000	65,000	65,000
93 CARES Act/COVID-19 Capital Expenses	0	0	0	\$0	0	0
<b>Total Other Expenses</b>	<b>\$122,826</b>	<b>\$118,374</b>	<b>\$120,000</b>	<b>\$110,000</b>	<b>\$110,000</b>	<b>\$110,000</b>
<b>TOTAL NON-DEPARTMENTAL</b>	<b>\$1,038,692</b>	<b>\$1,324,446</b>	<b>\$1,259,400</b>	<b>\$1,597,700</b>	<b>\$1,512,300</b>	<b>\$1,537,300</b>

# Fund Transfers

## Miscellaneous Funds

Several fund transfer accounts have been established to allocate funds from the General Fund budget to other funds. Monies are budgeted for transfer to the Building Capital Reserve Fund for building maintenance issues, the Capital Projects Fund to pay for capital projects, the Debt Service Fund to meet the city's debt requirements, and the Replacement Fund to replace city equipment.

### Interfund Transfer – Building Capital Reserve Fund

This fund is intended to be a reserve to finance building issues that are too costly to be funded in operating budgets; however, recent economic times have limited the amount of funds actually set aside. There is no proposed transfer from the General Fund in FY2025. Funds for building improvements will be transferred from the Capital Reserve Fund.

### Interfund Transfer – Capital Projects Fund

This transfer provides funds to address the city's physical infrastructure needs such as street and sidewalk repair, and park improvements. There is no proposed transfer from the General Fund in FY2025. Funds for building improvements will be transferred from the Capital Reserve Fund.

### Interfund Transfer – Debt Service Fund

It is proposed to transfer \$1,050,000 to the Debt Service Fund from the General Fund in FY2025. The Refunding Bond A (2001 Bond) debt balance will be \$652,717 as of July 1, 2024. This debt is scheduled to be satisfied in FY2027. In FY2014, the unfunded liability in two of the city's retirement plans was refinanced and this debt was refinanced, (Refunding Bond B) again in F 2021. As of July 1, 2024, the balance of this debt will be \$1,686,144.

Tax Increment Financing (TIF) for Greenbelt Station was finalized in April 2019. As of July 1, 2024, the debt balance will be \$5,014,274.

The Greenbelt Lake Dam reconstruction was completed in FY2021. In 2017, voters approved borrowing funds through a low-interest state loan for this project. The debt balance for this loan will be \$1,495,237 on July 1, 2024.

The payment schedule for these debt obligations is contained in the Debt Service Fund portion of the Other Funds section.

# Fund Transfers

Miscellaneous Funds

## Interfund Transfer – Replacement Fund

Funds budgeted here are to support the replacement of the city’s vehicles and other equipment. There is no proposed transfer from the General Fund in FY2025. Funds for building improvements will be transferred from the Capital Reserve Fund.

## Interfund Transfer – Special Projects

This transfer provides funding for certain activities within the Special Projects Fund.

An Economic Development Revolving Loan allocation was established in FY2019 and \$25,000 is budgeted each year and \$25,000 is proposed in FY2025.

The Public Art allocation was initially budgeted in the Arts section (Account No. 685) of the Recreation Department but was subsequently moved to the Special Projects Fund. \$5,000 is budgeted each year and \$5,000 is proposed in FY2025.

FUND TRANSFERS Acct. No. 999	FY2022 Actual Trans.	FY2023 Actual Trans.	FY2024 Adopted Budget	FY2024 Estimated Budget	FY2025 Proposed Budget	FY2025 Adopted Budget
<b>Operating (Fund Balance) Transfers to:</b>						
Building Capital Reserve Fund	\$630,000	\$0	\$50,000	\$50,000	\$100,000	\$100,000
Capital Projects Fund	805,000	0	0	1,500,000	\$1,254,000	\$1,254,000
Debt Service Fund	1,010,000	1,040,000	1,050,000	1,050,000	1,050,000	\$1,050,000
Replacement Fund	300,000	0	0	0	\$100,000	\$100,000
Cemetery Fund	0	0	7,500	7,500	\$0	\$0
<b>Special Projects:</b>						
Police Department	0					\$0
Economic Development - RLF	25,000	25,000	25,000	25,000	25,000	\$25,000
Recreation Dept. - Public Art	5,000	5,000	5,000	5,000	5,000	\$10,000
<b>TOTAL FUND TRANSFERS</b>	<b>\$2,775,000</b>	<b>\$1,070,000</b>	<b>\$1,137,500</b>	<b>\$2,637,500</b>	<b>\$2,534,000</b>	<b>\$2,539,000</b>

# Fund Transfer History

## Miscellaneous Funds

From FY1992-FY2015, transfers to these funds as a percentage (%) of total General Fund expenditures generally declined from 7.8% in FY1992 to 2.2% in FY2015. During this same time period, the City added over 117,000 square feet of facilities. Like other city expenditures, Fund Transfers must increase over time to keep pace with growing costs. An annual transfer level of 6-8% of General Fund expenditures is needed to meet the city’s existing capital and equipment needs.

In FY2016, the city began increasing budgeted transfers to address deferred facility and equipment needs. The FY2021 budget cut these transfers due to concerns about the Covid-19 pandemic’s impact on city revenues. In FY2019 and FY2021, additional funds were transferred due to one-time expenditure savings. This resulted in improved fund balances and allowed the City to fund additional projects.

Once the Covid-19 pandemic impacts lessened, the City re-instated routine and special capital projects and the transfers increased. In FY2022, the fund transfers percentage to expenditures were 5.24%; in FY2023 the percentage decreased as the City received an influx of federal dollars to help offset the negative effects of the pandemic and with these funds, no transfers were needed. In FY2024, the funding for capital projects returned to the City budget and the transfers increased to 5.13%.

### Fund Transfers as a Percentage (%) of Expenditures

